

**REVENUE DEPARTMENT[701]**

**Adopted and Filed**

Pursuant to the authority of Iowa Code chapter 17A and section 421.14, the Department of Revenue hereby adopts amendments to Chapter 32, "Receipts Exempt From Use Tax," and Chapter 33, "Receipts Subject to Use Tax Depending on Method of Transaction," Iowa Administrative Code.

Notice of Intended Action was published in IAB Vol. XXXI, No. 10, p. 1197-1201, on November 5, 2008, as **ARC 7327B**.

These amendments are adopted as the result of 2008 Iowa Acts, House File 2700. The amendments to rules 701—32.3(423), 701—33.9(423) and 701—33.10(423) reflect the change in the exemption amount from 40 percent to 80 percent pursuant to 2008 Iowa Acts, House File 2700, section 64.

These amendments are identical to those published under Notice of Intended Action.

These amendments will become effective February 18, 2009, after filing with the Administrative Rules Coordinator and publication in the Iowa Administrative Bulletin.

These amendments are intended to implement Iowa Code section 423.6(14) as amended by 2008 Iowa Acts, House File 2700, section 64.

EDITOR'S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of these amendments [32.3, 33.9, 33.10] is being omitted. These amendments are identical to those published under Notice as **ARC 7327B**, IAB 11/5/08.

[Filed 12/17/08, effective 2/18/09]

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[For replacement pages for IAC, see IAC Supplement 1/14/09.]